

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/4/10

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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Required Supplemental Information (Part I)
Management's Discussion and Analysis

Claiborne Parish Police Jury
Homer, Louisiana
Management's Discussion and Analysis
December 31, 2009

As management of the Claiborne Parish Police Jury, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2009. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Police Jury's basic financial statements. The Police Jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Police Jury's finances, in a manner similar to a private-sector business. The statement of net assets presents information on all of the Police Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.

The statement of activities presents information showing how the Police Jury's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the Police Jury are included in one category - governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Claiborne Parish Police Jury
Homer, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2009

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Police Jury maintains sixteen individual governmental funds. Information is presented separately in the governmental funds' balance sheet and in the governmental funds' statement of revenues, expenditures, and changes in fund balances for the General Fund and the Parish Road, Library Maintenance, Sales Tax, Criminal Court and Section 8 Housing special revenue funds which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

Government-wide Financial Analysis. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The following tables focus on net assets (Table 1) and changes in net assets (Table 2) for the Police Jury's governmental activities.

Table 1
Net Assets
Governmental Activities

	2009	(Restated) 2008
Current and other assets	\$ 9,090,849	\$ 7,642,727
Capital assets (net)	<u>3,587,671</u>	<u>3,307,093</u>
Total assets	<u>12,678,520</u>	<u>10,949,820</u>
Long-term obligations (compensated absences)	44,161	39,621
Other liabilities	<u>349,168</u>	<u>315,771</u>
Total liabilities	<u>393,329</u>	<u>355,392</u>
Net assets:		
Invested in capital assets, net of debt	3,587,671	3,307,093
Unrestricted	<u>8,697,520</u>	<u>7,287,335</u>
Total net assets	<u><u>\$ 12,285,191</u></u>	<u><u>\$ 10,594,428</u></u>

Claiborne Parish Police Jury
Homer, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2009

	<u>2009</u>	<u>2008</u>
Revenues		
Program revenues:		
Charges for services	\$ 820,628	\$ 741,867
Federal grants	1,301,784	1,099,412
State grants and entitlements	403,901	775,049
General revenues:		
Property taxes	2,716,488	2,080,540
Sales taxes	1,208,345	1,350,159
Unrestricted grants and contributions	1,649,270	1,490,410
Other general revenues	184,528	215,236
Total revenues	<u>8,284,944</u>	<u>7,752,673</u>
 Program expenses		
General government	1,599,619	1,564,080
Public safety	423,235	369,532
Public works	2,753,861	2,505,152
Health and welfare	999,502	890,141
Culture and recreation	519,652	625,399
Economic development and assistance	37,850	40,044
Conservation	4,200	4,200
Total expenses	<u>6,337,919</u>	<u>5,998,548</u>
 Transfers	<u>(256,262)</u>	<u>(645,616)</u>
 Increase in net assets	<u><u>\$ 1,690,763</u></u>	<u><u>\$ 1,108,509</u></u>

At the close of the fiscal year, assets of the Police Jury exceeded liabilities by \$12,285,191. Of those net assets, \$3,587,671 represents the Police Jury's investment in capital assets net of accumulated depreciation and related debt. These assets are not available for future spending. The remaining net assets are made up of bank balances, receivables, and deferred charges.

Claiborne Parish Police Jury
Homer, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2009

Nets assets increased by \$1,690,763 or 16.0% in 2009. Current and other assets increased by \$1,448,122 due, primarily, to the increase of cash and cash equivalents and receivables. Revenues from federal grants increased \$202,372 from 2008, primarily due to the increase in grants received by the Police Jury through LCDBG Program and FEMA for the 2009 year. Sales tax revenues decreased in 2009 by \$141,814 which is a reflection of local buying habits most likely influenced by the rapid increase of the cost of oil and gas products during the year. However, over \$300,000 was directly attributed to the installation of a new gas transmission pipeline that ran the width of the parish. Program expenses associated with the line item General Government increased by \$35,539 primarily due to the increase in payroll related expenses associated with the increase in cost of retirement and other payroll related benefits in the management of the judicial, administrative and legislative branches of the parish government, specifically the mandated increase in the budget of the District Attorney's Office which increased by \$22,000 during 2009. The increase of \$53,703 in Public Safety program expenses is attributed mainly to the increase in costs associated with the larger grant projects associated with the Office of Emergency and Preparedness and Homeland Security. The increase of \$248,709 in the program expenses of Public Works is primarily attributed to the re-establishment of the Police Jury's Chip and Seal Program within the Highway Department and a more aggressive approach to the rehabilitation of the parish road system.

Table 3 presents the cost of each of the Police Jury's major functions as well as the net cost for each function (total cost less revenues generated by those functions). The net cost shows the financial burden placed on the parish's taxpayers for each of those functions.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
General government	\$ 1,599,619	\$ 1,564,080	\$ 994,175	\$ 1,010,530
Public safety	423,235	369,532	13,590	281,037
Public works	2,753,861	2,505,152	2,238,303	1,441,947
Health and welfare	999,502	890,141	37,964	18,743
Culture and recreation	519,652	625,399	485,524	585,719
All others	42,050	44,244	42,050	44,244
Totals	<u>\$ 6,337,919</u>	<u>\$ 5,998,548</u>	<u>\$ 3,811,606</u>	<u>\$ 3,382,220</u>

Financial Analysis of the Government's Funds. The Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Claiborne Parish Police Jury
Homer, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2009

As of December 31, 2009, combined governmental fund balances of \$8,273,860 showed an increase of \$1,221,023 from December 31, 2008. The increase in the General Fund's fund balance from \$1,983,397 to \$2,463,766 is primarily the effect of an increase in cash and cash equivalents at the end of the year which was the direct result of the increase in ad valorem tax increase due to the construction of 2 (two) new natural gas pipelines within the parish.

Budgetary Highlights. Differences between the bottom line of the original budgets and the final budgets were minimal. The Police Jury's budgets were amended once during the year – on December 10, 2009. The only significant changes were made primarily due to two areas – (1) the decrease in operating transfers in and out between funds and (2) the increase and/or decrease in expected various grant revenues and related expenses during the year.

Actual numbers for Ad Valorem Taxes and Severance Taxes were higher than expected, along with Other Grants. Interest on money and property was lower than originally anticipated. Expenditures were somewhat higher in Public Works due to the continued fluctuation in petroleum based products and the increase in the amount budgeted for the Parish's Chip and Seal Program. General Fund expenditures increased in 2009 by over \$300,000 mainly due to the increased investment in capital outlay expenditures (over \$240,000). The Road Fund was supplemented by \$500,000 of transfers from the General Fund and Sales Tax Fund which was \$225,000 less than the amount transferred in 2008.

Capital Asset and Debt Administration

Capital Assets. The Police Jury's investment in capital assets for its governmental activities as of December 31, 2009, amounts to \$3,587,671 (net of accumulated depreciation). This investment includes land, construction in progress, buildings and improvements, infrastructure roads and bridges, furniture, and equipment. The increase in capital assets for the year was \$280,578. There were two major items that directly affected capital assets during 2009. First, the Jury's continued reassessment of its heavy road equipment and vehicles that are used by the Highway Department. This resulted in the Jury having one declaration of surplus property and its subsequent disposition of the declared surplus property that had a basis of \$109,277 at January 1, 2009. Second, the Police Jury purchased the old Claiborne Electric Administrative Building on 9/29/2009 for \$150,000. And the continued purchase and upgrades of new equipment for the Claiborne Parish Highway Department which totaled over \$280,000.

Long-Term Debt. At the end of the year, the Police Jury had total long-term debt of \$44,161, which consisted entirely of compensated absences. This represents an increase of \$4,540 over the previous year. During 2009, the Jury had no long-term debt related to heavy equipment or real estate.

Claiborne Parish Police Jury
Homer, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2009

Economic Factors and Next Year's Budgets. The Police Jury's financial plan for this upcoming 2010 year is well underway with the adoption of a realistic \$6,225,304 budget that meets the needs of the Parish while protecting the long-term financial stability of the Parish. At the end of 2009, the Parish has basically no long-term debt, outside of compensated absences which total \$44,161. The Police Jury, at December 31, 2009, had cash and investments totaling \$5,871,454 which represented an increase of \$664,958 over the period ended December 31, 2008, which totaled \$5,206,496.

During 2009, the Jury completed several major programs that benefited the Parish – they were specifically – (1) the remodeling of the new Jury Room at the Police Jury Complex, (2) the increase of the Parish's Chip and Seal Program to \$500,000 that allowed the Parish to re-seal over 22 miles of road (3) LCDBG 09-10 Grant of \$230,000 for road improvements to the Franklin Estates and Willis Estates which was complete in June of 2010 (4) the completion of the \$125,000 grant through the State's OHSEP Emergency Generator Program which placed permanent emergency generators at the CPPJ Office Complex, the Town of Homer Mayfield water well, the Pine Hill Water System and a portable trailered generator at the Middle Fork Water System well (5) the completion of 08-09 LGAP Grant for over \$74,000 for water system upgrades & extensions and a new roof for the Crossroads Community Center polling place in Marsalis and (6) the completion of the 09 CWEF Grant for \$101,000 for upgrades to various water systems throughout the parish.

During 2010, the Police Jury continues to work on the following grants and other projects – (1) the Jury has been awarded \$65,000 through FEMA for updating its Hazard Mitigation Program and over \$560,000 for alleviation of flooding problems along 11 parish roadways, (2) the Jury has been awarded \$110,000 through the LA Department of Natural Resources for the installation of solar panels on various parish owned buildings (3) the Jury has been awarded over \$71,000 through the 09-10 LGAP Grant for a new roof and repairs of the CIS Building, (4) The Police Jury voted to increase its 2010 budget for the Parish's Chip & Seal program from \$500,000 annually to \$700,000. The biggest project the Police Jury is working on is HB541 – a bill authored by Rep. Rick Gallot, which could possibly raise income received by the parish from oil and gas severance taxes from \$850,000 to \$2,850,000 annually. Under its present form, it could represent up to an additional \$1,500,000 to the parish's Road Fund for use on much needed repairs and improvements to the parish road system and an additional \$500,000 annually to the parish's General Fund to off-set the rising costs of prisoner care and operating expenses as a whole.

Over the last several years we showed an upward trend in costs associated with Public Safety and Roads and Bridges and Building Maintenance. These are due to general inflationary trends as well as fuel related expenses and our aging infrastructure, respectively. Increases in interest on money and property, sales taxes and reduction in force have contributed to the anticipated ending fund balance greater than beginning fund balance.

Requests for Information. This financial report is designed to be a summary of the Claiborne Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to –

Claiborne Parish Police Jury
Attn: Secretary-Treasurer
P.O. Box 270
Homer, Louisiana 71040

Our telephone number is (318) 927-2222 and we can also be reached via email at juryc@bellsouth.net.



Hulsey, Harwood & Sheridan, LLC

Certified Public Accountants

Independent Auditor's Report

Claiborne Parish Police Jury
Homer, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury, as of and for the year ended December 31, 2009, which collectively comprise the police jury's primary government financial statements as listed in the table of contents. These financial statements are the responsibility of Claiborne Parish Police Jury's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements do not include financial data of the police jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the parish's primary government unless the police jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The police jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the statement of net assets and the statement of activities are understated by the amount of assets, liabilities, net assets, revenues, and expenses of the aggregate discretely presented component units. In addition, the aggregate remaining fund information is understated by the amount of assets, liabilities, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are not reasonably determinable.

In our opinion, because of the omission of the discretely presented component units, as discussed above, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of Claiborne Parish Police Jury as of December 31, 2009, or the changes in financial position thereof for the year then ended.

Claiborne Parish Police Jury
Homer, Louisiana
Independent Auditor's Report,
December 31, 2009

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information for the primary government of Claiborne Parish as of December 31, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

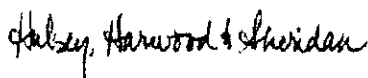
Further, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Claiborne Parish Police Jury as of December 31, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 1 through 6 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Claiborne Parish Police Jury's basic financial statements. The budgetary comparison schedules on pages 31 through 34 which are supplementary information required by the Governmental Accounting Standards Board, the combining nonmajor fund financial statements, the schedule of compensation paid police jurors and the summary schedule of prior audit findings listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Claiborne Parish Police Jury. The supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2010, on our consideration of Claiborne Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

HULSEY, HARWOOD & SHERIDAN, LLC



June 29, 2010

Basic Financial Statements

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET ASSETS
AS OF DECEMBER 31, 2009**

ASSETS	
Cash and cash equivalents	\$ 5,843,511
Investments	27,943
Receivables	3,079,940
Due from other agencies	38
Deferred charges	139,417
Capital assets, net of accumulated depreciation	3,587,671
TOTAL ASSETS	\$ 12,678,520
LIABILITIES	
Accounts, salaries and other payables	\$ 319,513
Due to other agencies	14,025
Deferred revenue	15,630
Compensated absences payable	44,161
TOTAL LIABILITIES	\$ 393,329
NET ASSETS	
Invested in capital assets	3,587,671
Unrestricted	8,697,520
TOTAL NET ASSETS	\$ 12,285,191

The accompanying notes are an integral part of these financial statements.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General government	\$ 1,599,619	\$ 605,444	\$ -	\$ (994,175)
Public safety	423,235	-	409,645	(13,590)
Public works	2,753,861	121,955	393,603	(2,238,303)
Health and welfare	999,502	78,455	883,083	(37,964)
Culture and recreation	519,652	14,774	19,354	(485,524)
Economic development and assistance	37,850	-	-	(37,850)
Conservation	4,200	-	-	(4,200)
Total governmental activities	<u>\$ 6,337,919</u>	<u>\$ 820,628</u>	<u>\$ 1,705,685</u>	<u>(3,811,606)</u>
General revenues:				
Property taxes levied for:				
General purposes				805,796
Public works				1,212,075
Culture and recreation				698,617
Sales and use taxes levied for public works				1,208,345
Other taxes, penalties and interest				14,901
Grants and contributions not restricted to specific programs				1,649,270
Licenses and permits				62,214
Unrestricted investment earnings				73,927
Gain on sale of capital assets				24,293
Other				9,193
Transfer of generators and water system improvements				(256,262)
Total general revenues and transfers				<u>5,502,369</u>
Change in net assets				1,690,763
Net assets at beginning of year, restated				10,594,428
Net assets at end of year				<u>\$ 12,285,191</u>

The accompanying notes are an integral part of these financial statements.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2009

ASSETS	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	\$ 1,650,861	\$ 208,643	\$ 1,125,206	\$ 1,767,445	\$ 36,624	\$ 109,390	\$ 945,342	\$ 5,843,511
Investments	7,605	3,026	6,217	5,347	-	-	5,748	27,943
Receivables	889,189	890,728	618,066	50,824	29,455	-	601,678	3,079,940
Due from other funds	100	-	-	-	-	-	128,611	128,711
Due from other agencies	38	-	-	-	-	-	-	38
Deferred Charges	139,417	-	-	-	-	-	-	139,417
TOTAL ASSETS	\$ 2,587,210	\$ 1,102,397	\$ 1,749,489	\$ 1,823,616	\$ 66,079	\$ 109,390	\$ 1,681,379	\$ 9,219,560
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries and other payables	\$ 142,260	\$ 51,304	\$ 17,233	\$ 49,939	\$ 26,232	\$ 1,014	\$ 31,531	\$ 319,513
Due to other funds	-	-	-	-	-	-	128,711	128,711
Due to other agencies	-	-	-	-	-	14,025	-	14,025
Deferred revenue	81,184	168,336	114,882	-	-	15,629	103,420	483,451
Total liabilities	223,444	219,640	132,115	49,939	26,232	30,668	263,662	945,700
Fund balances - unreserved - undesignated	2,463,766	882,757	1,617,374	1,773,677	39,847	78,722	1,417,717	8,273,860
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,687,210	\$ 1,102,397	\$ 1,749,489	\$ 1,823,616	\$ 66,079	\$ 109,390	\$ 1,681,379	\$ 9,219,560

The accompanying notes are an integral part of these financial statements.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2009**

Total fund balance - governmental funds	\$ 8,273,860
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources.	3,587,671
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	467,821
Some liabilities, such as compensated absences, are not due and payable in the current period and are therefore not reported in the funds.	<u>(44,161)</u>
Net assets of governmental activities	<u>\$ 12,285,191</u>

The accompanying notes are an integral part of these financial statements.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

REVENUES	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Taxes:								
Ad valorem	\$ 463,924	\$ 872,180	\$ 647,418	\$ -	\$ -	\$ -	\$ 535,454	\$ 2,518,976
Sales and use	-	-	-	1,208,345	-	-	-	1,208,345
Other taxes, penalties and interest	14,867	-	-	-	34	-	-	14,901
Licenses and permits	61,089	1,125	-	-	-	-	-	62,214
Intergovernmental revenues								
Federal funds	267,257	-	-	-	-	331,912	702,615	1,301,784
State funds:								
Severance taxes	1,247,276	-	-	-	-	-	-	1,247,276
State revenue sharing	20,727	43,428	17,354	-	-	-	26,668	108,177
Parish transportation	-	296,113	-	-	-	-	-	296,113
Fire insurance rebate	59,425	-	-	-	-	-	-	59,425
Rural development grants	221,443	-	-	-	-	-	-	221,443
Other state funds	18,103	-	19,354	-	-	-	81,315	118,772
Local funds	-	-	-	-	-	-	5,775	5,775
Fees, charges, and commissions	-	-	8,862	-	-	-	95,768	104,630
Fines and forfeitures	-	-	5,912	-	532,887	-	33,800	572,599
Use of money and property	38,464	126,493	12,357	18,028	-	68	21,916	217,326
Other revenues	2,525	2,299	-	-	780	-	3,589	9,193
Total revenues	2,415,100	1,341,638	711,257	1,226,373	533,701	331,980	1,506,900	8,066,949

EXPENDITURES

Current:

General government:								
Legislative	108,077	-	-	-	-	-	-	108,077
Judicial	203,910	-	-	-	512,335	-	53,637	769,882
Electons	30,339	-	-	-	-	-	-	30,339
Finance and administrative	281,210	-	-	-	-	-	-	281,210
Other general government	153,093	-	-	-	-	-	245,905	398,998
Public safety	281,552	-	-	-	-	-	111,545	393,097
Public works	95,819	1,792,368	-	645,384	-	-	8,664	2,542,235
Health and welfare	6,700	-	-	-	-	295,496	631,562	933,758

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

Net change in fund balances - total governmental funds	\$ 1,221,023
of activities the cost of those assets is allocated over their estimated useful lives and	550,192
The net effect of various miscellaneous transactions involving capital assets (e.g. sales, trade-ins, and donations) is to decrease net assets.	(269,614)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	193,702
Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.	<u>(4,540)</u>
Change in net assets of governmental activities	<u>\$ 1,690,763</u>

The accompanying notes are an integral part of these financial statements.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Introduction

Claiborne Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by ten police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2012. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Claiborne Parish, established by act of the Louisiana Legislature in 1828, is located in the northwest part of the state and occupies 755 square miles of land with a population of 16,851 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney, and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes and various other state and federal grants.

In accomplishing its objectives, the police jury has approximately 56 full and part-time employees (3 in the central office, 11 in the office of community services, 1 in the 911 office, 14 in the library, 2 in homeland security and emergency preparedness, and 25 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 719 miles of parish roads, comprised of 560 miles of asphalt and 159 miles of gravel.

The police jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities. GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement No. 14, the reporting entity for Claiborne Parish consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Introduction (continued)

GASB Statement No. 14 established criteria for determining which component units should be considered part of Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the Claiborne Parish reporting entity:

Component Units:	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Claiborne Parish:		
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Tax Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Pinehill Water System	December 31	1 & 3

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Introduction (continued)

Considered in the determination of component units of the reporting entity was the Claiborne Parish School Board, the District Attorney for the Second Judicial District, the Second Judicial District Court, and the various municipalities in the parish. It was determined that these governmental entities are not component units of Claiborne Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of Claiborne Parish Police Jury.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, is included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the Claiborne Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Claiborne Parish Library and the Second Judicial District Criminal Court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and, where applicable, proprietary and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and, where applicable, major individual enterprise funds are reported as separate columns in the fund financial statements.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund financial statements, where applicable. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes, state revenue sharing, and federal and state grants are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the police jury.

The police jury's current year financial statements include the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Parish Road Fund accounts for the maintenance of parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, a specific parish wide ad valorem tax, state revenue sharing funds, and operating transfers from the General Fund.

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

The Sales Tax Fund is funded by a one percent sales and use tax collected throughout the parish which expires September 30, 2016. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste. Any surplus remaining in the fund can be used for the purchase of materials for surfacing and maintaining roads within the parish.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement focus, basis of accounting, and financial statement presentation (continued)

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Funding is provided by the United States Department of Housing and Urban Development.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The police jury has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the police jury's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and investments

The police jury's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law allows the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Currently, all investments of the police jury consist of short term certificates of deposit with local banks and investments in the Louisiana Asset Management Pool. Investments for the police jury are reported at fair value.

Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables and payables (continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	3.95	Indefinite
Inside municipalities	2.17	1.97	Indefinite
Building maintenance	2.48	2.30	2014
Library maintenance	5.44	5.18	2015
Roads	7.00	7.00	2017
Equipment	2.00	2.00	2017

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables and payables (continued)

The following are the principal taxpayers for the parish and their 2009 assessed valuation (amounts expressed in thousands):

	2009 Assessed Valuation	Percent of Total Assessed Valuation
Gulf Crossing Pipeline	\$ 14,280	13.04%
XTO Energy	5,937	5.42%
Marathon Oil Company	5,826	5.32%
Texas Gas Transmission	5,486	5.01%
Midcontinent Express	5,068	4.63%
Centerpoint Energy Gas	4,391	4.01%
Covalence Specialty COA	3,647	3.33%
Hunt Oil Company	2,924	2.67%
James M Hays	2,617	2.39%
Claiborne Electric Co-op	2,323	2.12%
Total	<u>\$ 52,499</u>	<u>47.94%</u>

On July 25, 2006, voters of the parish renewed a one percent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities, and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax is for a period of ten years and will expire on September 30, 2016. By an agreement between the police jury and the Claiborne Parish School Board, the school board serves as the collection agent for the sales tax. The school board receives three percent of all taxes collected in return for its services as the police jury's collection agent.

Capital assets

Capital assets, which include property, plant, equipment, etc., are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$5,000 or more for capitalizing assets. The library and office of community services maintain a threshold level of \$500 or more for capitalizing assets.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend their useful lives are not capitalized.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets (continued)

All capital assets, other than land and construction in progress, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Infrastructure	30 - 40 Years
Land improvements	20 - 30 Years
Buildings and improvements	10 - 40 Years
Public works equipment	5 - 15 Years
Vehicles	5 - 10 Years
Office furniture and equipment	5 - 10 Years
Library books and videos	10 Years

Compensated absences

The following policies relating to vacation and sick leave are currently in effect:

Employees of the Claiborne Parish Police Jury earn from 5 to 11 days of vacation leave each year depending on length of service. All employees earn 10 days of sick leave each year. Employees may accumulate and carry forward a maximum of 26 days (208 hours) of vacation leave. Upon retirement or separation from employment, employees are paid for accrued and unused vacation leave at their then current rate of pay. Sick leave may be accumulated and carried forward without limitation. However, employees will not be paid for accumulated sick leave upon retirement or separation from employment.

Employees of the Office of Community Services earn from 12 to 18 days of vacation leave each year, depending on length of service. Employees may accumulate and carry forward a maximum of 37.5 days (300 hours). Upon retirement or termination of employment, employees are paid for accumulated and unused vacation leave at their then current rate of pay. Employees also earn sick leave of 12 to 18 days per year, depending on length of service. Employees can accumulate and carry forward a maximum of 30 days (240 hours). Employees are not paid for accumulated sick leave upon retirement or termination of employment.

Employees of the Claiborne Parish Library earn from 14 to 28 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated and carried forward without limitation. Employees are not compensated for accumulated sick leave upon termination of employment. However, upon retirement any accumulated sick leave may be credited toward service time for determining retirement benefits.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated absences (continued)

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

Long-term obligations

In the government-wide financial statements, long-term obligations, such as compensated absences and capital leases, are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental fund types recognize long-term obligations only to the extent that they will be paid with current resources.

Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Extraordinary and special items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the police jury, which are either unusual in nature or infrequent in occurrence.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 2 - BUDGET VARIANCES

The following presents a summary of major funds' budget variances for the year ended December 31, 2009:

Fund	Revenues and Other Sources			Expenditures and Other Uses		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	\$ 2,606,414	\$ 2,589,485	\$ (16,929)	\$ 2,062,168	\$ 2,109,116	\$ (46,948)
Parish Road	1,878,920	1,841,638	(37,282)	1,825,600	1,792,368	33,232
Library	535,400	711,257	175,857	535,400	449,540	85,860
Sales Tax	1,191,600	1,226,373	34,773	895,200	945,384	(50,184)
Total	<u>\$ 6,212,334</u>	<u>\$ 6,368,753</u>	<u>\$ 156,419</u>	<u>\$ 5,318,368</u>	<u>\$ 5,296,408</u>	<u>\$ 21,960</u>

Intergovernmental revenues and public safety expenditures include \$174,385 in homeland security grant revenues and expenditures that are presented in the Office of Homeland Security and Emergency Preparedness Special Revenue Fund in the upper level fund financial statements.

NOTE 3 - CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand.

At December 31, 2009, the police jury has cash and cash equivalents (book balances) totaling \$5,843,511, as follows:

Demand deposits	\$2,373,109
Time deposits	<u>3,470,402</u>
Total	<u>\$5,843,511</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2009, \$4,746,978 of the police jury's bank balances of \$6,221,494 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 1,474,516</u>
Uninsured and uncollateralized	<u>-</u>
Collateralized by pledged securities not in the police jury's name	<u>4,746,978</u>
Total balances exposed to custodial credit risk	<u>4,746,978</u>
Total bank balances	<u>\$ 6,221,494</u>

NOTE 4 - INVESTMENTS

Investments held at December 31, 2009, consist of \$27,943 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

Effective August 1, 2001, LAMP'S investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP'S Investment Guidelines were amended to allow the limited investment in A-1 or A-1 + commercial paper.

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools: (1) credit risk: LAMP is rated AAAM by Standard & Poor's; (2) custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required; (3) concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement; (4) interest rate risk: GASB No. 40 excludes 2a7-like investment pools from this disclosure requirement; and, (5) foreign currency risk: Not applicable to 2a7-like pools.

The dollar-weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 4 – INVESTMENTS (Continued)

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

NOTE 5 - RECEIVABLES

The receivables of \$3,079,940 at December 31, 2009, are as follows:

		Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
	Taxes	Federal	State			
General	\$ 434,046	\$ 209,176	\$ 245,171	\$ -	\$ 796	\$ 889,189
Parish Road	819,848	-	69,552	-	1,328	890,728
Library Maintenance	606,688	-	11,378	-	-	618,066
Sales Tax	50,824	-	-	-	-	50,824
Criminal Court	-	-	-	29,455	-	29,455
Other governmental	503,621	67,703	17,499	3,617	9,238	601,678
Total	<u>\$ 2,415,027</u>	<u>\$ 276,879</u>	<u>\$ 343,600</u>	<u>\$ 33,072</u>	<u>\$ 11,362</u>	<u>\$ 3,079,940</u>

NOTE 6 - INTERFUND TRANSFERS AND BALANCES

The following details interfund transfers for the year ended December 31, 2009:

		Transfers out		
		General	Sales Tax	Total
Transfers in	Parish Road	\$ 200,000	\$ 300,000	\$ 500,000
	OHSEP	23,051	-	23,051
	Total	<u>\$ 223,051</u>	<u>\$ 300,000</u>	<u>\$ 523,051</u>

The Road Fund and Office of Homeland Security and Emergency Preparedness Fund (OHSEP) receive annual appropriations from the General Fund. The Sales Tax Fund transfers a portion of the sales tax revenue to the Road Fund annually as provided by the sales tax resolution.

The following details interfund balances as of December 31, 2009:

		Due to Nonmajor		
		General	Funds	Total
Due from	Nonmajor Funds	\$ 100	\$ 128,611	\$ 128,711
	Total	<u>\$ 100</u>	<u>\$ 128,611</u>	<u>\$ 128,711</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 7 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2009, is as follows:

	Beginning Balance	Adjustments	Additions	Deletions	Ending Balance
Capital assets not being depreciated:					
Land:					
Police Jury	\$ 22,300	\$ -	\$ 27,600	\$ -	\$ 49,900
Office of Community Services	30,000	-	-	-	30,000
Adjudicated property	15,360	-	-	-	15,360
Construction in progress	-	-	112,833	(112,833)	-
Total capital assets not being depreciated	67,660	-	140,433	(112,833)	95,260
Capital assets being depreciated:					
Infrastructure:					
Roads	\$ 14,723,606	\$ -	\$ -	\$ -	\$ 14,723,606
Bridges	1,912,668	-	-	-	1,912,668
Land improvements	15,995	-	-	-	15,995
Buildings and improvements	1,726,357	-	369,425	(143,429)	1,952,353
Public works heavy equipment	2,175,902	-	242,121	(80,154)	2,337,869
Public works other equipment	64,058	-	-	-	64,058
Vehicles	136,874	-	38,753	(29,123)	146,504
Office furniture and equipment	15,737	-	-	-	15,737
Office of Emergency Preparedness and Homeland Security:					
Vehicles	17,907	-	27,610	-	45,517
Office furniture and equipment	-	-	49,726	-	49,726
Buildings and improvements	-	-	13,205	-	13,205
Office of Community Services:					
Land improvements	7,800	-	-	-	7,800
Buildings and improvements	63,521	(1,365)	-	-	62,156
Vehicles	425,448	6,311	45,742	(19,500)	458,001
Office furniture and equipment	101,692	(273)	8,298	-	109,717
Library:					
Building and improvements	676,770	-	-	-	676,770
Vehicle	49,901	-	-	-	49,901
Furniture and equipment	168,555	(19,352)	8,420	(11,613)	146,010
Books and videos	734,321	115	28,581	(9,509)	753,508
Total capital assets being depreciated	23,017,112	(14,564)	831,881	(293,328)	23,541,101
Less accumulated depreciation for:					
Infrastructure:					
Roads	(14,205,350)	-	(21,636)	-	(14,226,986)
Bridges	(1,000,993)	-	(42,692)	-	(1,043,685)
Land improvements	(8,898)	-	(1,965)	-	(10,863)
Buildings and improvements	(1,471,238)	-	(24,884)	-	(1,496,122)
Public works heavy equipment	(1,508,552)	(9,401)	(118,794)	80,154	(1,556,593)
Public works other equipment	(53,274)	9,401	(4,102)	-	(47,975)
Vehicles	(69,035)	21,381	(18,328)	15,771	(50,211)
Office furniture and equipment	(9,111)	-	(1,552)	-	(10,663)
Office of Emergency Preparedness and Homeland Security:					
Vehicles	(3,581)	-	(10,247)	-	(13,828)
Office furniture and equipment	-	-	(6,241)	-	(6,241)
Buildings and improvements	-	-	(385)	-	(385)
Office of Community Services:					
Land improvements	(5,135)	-	(780)	-	(5,915)
Buildings and improvements	(34,359)	-	(2,072)	-	(36,431)
Vehicles	(277,434)	38	(56,795)	19,500	(314,691)
Office furniture and equipment	(88,590)	(39)	(3,608)	-	(92,237)
Library:					
Building and improvements	(358,949)	-	(17,100)	-	(376,049)
Vehicle	(49,901)	-	-	-	(49,901)
Furniture and equipment	(139,754)	16,765	(16,862)	11,613	(128,238)
Books and videos	(1,109,730)	592,624	(74,079)	9,509	(581,676)
Total accumulated depreciation	(20,393,884)	630,769	(422,122)	136,547	(20,048,690)
Total capital assets being depreciated, net	2,623,228	616,205	409,759	(156,781)	3,492,411
Total capital assets, net	\$ 2,690,888	\$ 616,205	\$ 550,192	\$ (269,614)	\$ 3,587,671

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 7 - CAPITAL ASSETS (Continued)

Depreciation expense for the year was charged to the following governmental functions:

General government	\$ 12,197
Public safety	30,138
Public works	207,466
Health and welfare	64,280
Culture and recreation	108,041
Total	<u>\$ 422,122</u>

Adjustments to capital assets are described in note 14.

NOTE 8 - LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2009:

Compensated absences payable, beginning of year	\$ 39,621
Additions	31,841
Deductions	(27,867)
Adjustment	566
Compensated absences payable, end of year	<u>\$ 44,161</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated vacation leave at their then current rate of pay. The adjustment to compensated absences is for the purpose of adjusting the ending liability for ending pay rates and limitations on the hours for which an employee will be paid.

NOTE 9 - RETIREMENT SYSTEM

Substantially all employees of the Claiborne Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 9 - RETIREMENT SYSTEM (Continued)

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 percent of their annual covered salary and the Claiborne Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Claiborne Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Claiborne Parish Police Jury's contributions to the System under Plan A for the years ended December 31, 2009, 2008, and 2007 were \$126,270, \$127,268 and \$109,970 respectively, substantially equal to the required contributions for each year.

NOTE 10 - POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Claiborne Parish Police Jury does not provide continuing health care or life insurance benefits for its retired employees.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 11 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering: automobile liability and medical payments, workers compensation, general liability, and surety bond coverage on the secretary/treasurer and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

NOTE 12 - LITIGATION

At December 31, 2009, the police jury was not involved in any lawsuits.

NOTE 13 - COOPERATIVE ENDEAVOR

On October 5, 1995, the jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store jury equipment and to assist the department and the correctional center in maintaining their existing roads. The jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the jury to maintain the parish road site on property owned by the center and to allow the jury to place movable buildings at the site.

NOTE 14 - PRIOR PERIOD ADJUSTMENT

During 2009, the library reevaluated its book collection and determined that ten years more correctly reflected the useful lives of its books than did the original estimate of five years. This change in estimate should have been made in prior years as the library had over depreciated its book collection by \$529,624 as of December 31, 2008. A prior period adjustment was made for the year ended December 31, 2009, to correct this error resulting in a \$592,624 reduction of prior accumulated depreciation for library books and a corresponding increase in net assets of \$592,624. In addition, beginning balances of other categories of capital assets were adjusted to account for items that had been added or deleted in prior years but had not been reflected in the schedule of changes in capital assets. The net effect of these adjustments was to increase both capital assets net of accumulated depreciation and net assets by \$23,581. The total net effect of all adjustments was to increase both capital assets net of accumulated depreciation and net assets by \$616,205.

NOTE 15 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 29, 2010, the date on which the financial statements were available to be issued.

Required Supplemental Information (Part II)

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem taxes	\$ 385,600	\$ 470,400	\$ 463,924	\$ (6,476)
Other taxes, penalties and interest	15,000	15,000	14,867	(133)
Licenses and permits	56,000	61,500	61,089	(411)
Intergovernmental	1,543,500	2,023,900	2,008,616	(15,284)
Use of money and property	40,450	32,550	38,464	5,914
Other revenues	3,064	3,064	2,525	(539)
Total revenues	2,043,614	2,606,414	2,589,485	(16,929)
EXPENDITURES				
Current:				
General government:				
Legislative	113,100	113,400	108,077	5,323
Judicial	167,790	188,565	203,910	(15,345)
Elections	32,550	32,050	30,339	1,711
Finance and administrative	258,200	277,250	281,210	(3,960)
Other general government	240,950	286,650	152,165	134,485
Public safety	325,100	321,600	455,937	(134,337)
Public works	-	61,500	95,819	(34,319)
Health and welfare	3,700	6,700	6,700	-
Economic development and assistance	42,653	42,553	37,850	4,703
Conservation	4,200	4,200	4,200	-
Capital outlay	100,000	504,600	509,858	(5,258)
Total expenditures	1,288,243	1,839,068	1,886,065	(46,997)
Excess of revenues over expenditures	755,371	767,346	703,420	(63,926)
OTHER FINANCING USES				
Operating transfers out	(460,076)	(223,100)	(223,051)	49
Net change in fund balance	295,295	544,246	480,369	(63,877)
Fund balance at beginning of year	2,200,457	1,983,397	1,983,397	-
Fund balance at end of year	\$ 2,495,752	\$ 2,527,643	\$ 2,463,766	\$ (63,877)

Note: Intergovernmental revenues and public safety expenditures include \$174,385 in homeland security grant revenues and expenditures that are presented in the Office of Homeland Security and Emergency Preparedness Special Revenue Fund in the upper level fund financial statements.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISH ROAD SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem taxes	\$ 741,000	\$ 899,800	\$ 872,180	\$ (27,620)
Licenses and permits	1,500	1,100	1,125	25
Intergovernmental	357,600	349,600	339,541	(10,059)
Use of money and property	69,200	125,920	126,493	573
Other revenues	5,000	2,500	2,299	(201)
Total revenues	<u>1,174,300</u>	<u>1,378,920</u>	<u>1,341,638</u>	<u>(37,282)</u>
EXPENDITURES				
Current:				
Public works	2,051,700	1,817,700	1,792,368	25,332
Capital outlay	-	7,900	-	7,900
Total expenditures	<u>2,051,700</u>	<u>1,825,600</u>	<u>1,792,368</u>	<u>33,232</u>
Excess (deficiency) of revenues over expenditures	<u>(877,400)</u>	<u>(446,680)</u>	<u>(450,730)</u>	<u>(4,050)</u>
OTHER FINANCING SOURCES				
Operating transfers in	<u>925,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net change in fund balance	47,600	53,320	49,270	(4,050)
Fund balance at beginning of year	833,487	833,487	833,487	-
Fund balance at end of year	<u>\$ 881,087</u>	<u>\$ 886,807</u>	<u>\$ 882,757</u>	<u>\$ (4,050)</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - LIBRARY MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem taxes	\$ 464,500	\$ 464,500	\$ 647,418	\$ 182,918
Intergovernmental	41,000	41,000	36,708	(4,292)
Fees, charges, and commissions	6,000	6,000	8,862	2,862
Fines and forfeitures	-	-	5,912	5,912
Use of money and property	23,900	23,900	12,357	(11,543)
Total revenues	<u>535,400</u>	<u>535,400</u>	<u>711,257</u>	<u>175,857</u>
EXPENDITURES				
Current:				
Culture and recreation	460,310	460,310	412,539	47,771
Capital outlay	75,090	75,090	37,001	38,089
Total expenditures	<u>535,400</u>	<u>535,400</u>	<u>449,540</u>	<u>85,860</u>
Net change in fund balance	-	-	261,717	261,717
Fund balance at beginning of year	-	-	1,355,657	1,355,657
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,617,374</u>	<u>\$ 1,617,374</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Sales and use taxes	\$ 900,000	\$ 1,180,000	\$ 1,208,345	\$ 28,345
Use of money and property	14,000	11,600	18,028	6,428
Total revenues	<u>914,000</u>	<u>1,191,600</u>	<u>1,226,373</u>	<u>34,773</u>
EXPENDITURES				
Public works	<u>600,500</u>	<u>595,200</u>	<u>645,384</u>	<u>(50,184)</u>
Excess of revenues over expenditures	<u>313,500</u>	<u>596,400</u>	<u>580,989</u>	<u>(15,411)</u>
OTHER FINANCING USES				
Operating transfers out	<u>(500,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balance	(186,500)	296,400	280,989	(15,411)
Fund balance at beginning of year	<u>1,492,688</u>	<u>1,492,688</u>	<u>1,492,688</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 1,306,188</u></u>	<u><u>\$ 1,789,088</u></u>	<u><u>\$ 1,773,677</u></u>	<u><u>\$ (15,411)</u></u>

Other Supplemental Schedules

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS –
COMBINING SCHEDULES – FUND DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Building Maintenance Fund

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

Equipment Fund

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

Juvenile Maintenance Fund

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

Office of Homeland Security and Emergency Preparedness

The Office of Homeland Security and Emergency Preparedness accounts for grants from the federal, state and local governments and operating transfers from the police jury's General Fund. Funding is used to assess the parish's emergency response and security needs and then implement programs and acquire equipment to address those needs.

Witness Fee Fund

The Witness Fee Fund accounts for witness fees as provided by Louisiana Revised Statute 15:255. Witness fees are paid from special court costs levied in criminal cases and fund the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal court cases.

Office of Community Services

The Office of Community Services was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2009

ASSETS	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	OFFICE OF COMMUNITY SERVICES	TOTAL
Cash and cash equivalents	\$ 98,980	\$ 233,558	\$ 97,154	\$ 242,886	\$ 114	\$ 272,650	\$ 945,342
Investments	-	5,748	-	-	-	-	5,748
Receivables	278,737	242,382	2,400	20,150	1,217	56,792	601,678
Due from other funds	-	-	-	-	-	128,611	128,611
TOTAL ASSETS	\$ 377,717	\$ 481,688	\$ 99,554	\$ 263,036	\$ 1,331	\$ 458,053	\$ 1,681,379

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts, salaries and other payables	\$ 6,666	\$ -	\$ 5,938	\$ -	\$ 5,100	\$ 13,827	\$ 31,531
Due to other funds	-	-	-	-	100	128,611	128,711
Deferred revenue	55,316	48,104	-	-	-	-	103,420
Total liabilities	61,982	48,104	5,938	-	5,200	142,438	263,662
Fund balances - unreserved - undesignated	315,735	433,584	93,616	263,036	(3,869)	315,615	1,417,717
TOTAL LIABILITIES AND FUND BALANCES	\$ 377,717	\$ 481,688	\$ 99,554	\$ 263,036	\$ 1,331	\$ 458,053	\$ 1,681,379

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

REVENUES	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	OFFICE OF COMMUNITY SERVICES	TOTAL
Ad valorem taxes	\$ 286,261	\$ 249,193	\$ -	\$ -	\$ -	\$ -	\$ 535,454
Intergovernmental revenues:							
Federal funds	-	-	-	113,220	-	589,395	702,615
State funds:							
State revenue sharing	14,267	12,401	-	-	-	-	26,668
Other state funds	-	-	-	81,315	-	-	81,315
Local funds	-	-	-	5,775	-	-	5,775
Fees, charges, and commissions	-	-	-	-	17,381	78,387	95,768
Fines and forfeitures	-	-	33,800	-	-	-	33,800
Use of money and property	2,080	3,801	983	7,572	-	7,480	21,916
Other revenues	-	-	-	3,273	-	316	3,589
Total revenues	302,608	265,395	34,783	211,155	17,381	675,578	1,506,900
EXPENDITURES							
Current:							
General government:							
Judicial	-	-	34,088	-	19,549	-	53,637
Other general government	245,905	-	-	-	-	-	245,905
Public safety	-	-	-	111,545	-	-	111,545
Public works	-	8,664	-	-	-	-	8,664
Health and welfare	-	-	-	-	-	631,562	631,562
Capital outlay	-	280,874	-	90,541	-	54,040	425,455
Total expenditures	245,905	289,538	34,088	202,086	19,549	685,602	1,476,768

**EXCESS (DEFICIENCY) OF REVENUES OVER
EXPENDITURES**

56,703	(24,143)	695	9,069	(2,168)	(10,024)	30,132
-	-	-	-	-	-	-
-	35,845	-	23,051	-	1,800	23,051
-	-	-	-	-	-	37,645
-	35,845	-	23,051	-	1,800	60,696
56,703	11,702	695	32,120	(2,168)	(8,224)	90,828
259,032	421,882	92,921	230,916	(1,701)	323,839	1,326,889
\$ 315,735	\$ 433,584	\$ 93,616	\$ 263,036	\$ (3,869)	\$ 315,615	\$ 1,417,717

OTHER FINANCING SOURCES

Operating transfers in
Sale of capital assets

Total other financing sources

Net change in fund balances

Fund balances at beginning of year

Fund balances at end of year

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS – COMBINING SCHEDULES –
OFFICE OF COMMUNITY SERVICES – PROGRAM DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

Regular

The Regular program accounts for the general operations of the Office of Community Services. The program also accounts for Workforce Investment Act funds provided by the United States Department of Labor passed through the Louisiana Department of Labor and the Seventh Planning District Service Delivery Area. Additional funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

Community Services Block Grant Fund

The Community Services Block Grant Fund (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

Energy Fund

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

Federal Emergency Management Act Fund

The Federal Emergency Management Act (FEMA) Fund accounts for funds provided by the Federal Emergency Management Agency. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

Transportation Fund

The Transportation Fund accounts for Section 18 funds which are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas. The fund also accounts for Medical Assistance Program-Title XIX funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services which are used to provide transportation to medical facilities for low-income and elderly persons.

Fares Fund

The Fares Fund accounts for fees received in the transportation program. Revenues of the fund are used to provide the local matching share for purchases of transportation vehicles. The Federal share is normally provided by the Section 18 program.

Recreation Fund

The Recreation Fund accounts for vending machine revenue and fees from the Angel Food Ministries program. Revenues of the fund are used to offset expenses of the Angel Food Ministries program.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2009

ASSETS	REGULAR	CSBG	ENERGY	FEMA	TRANSPORTATION	FARES	RECREATION	TOTAL
Cash and equivalents	\$ 212,138	\$ -	\$ 33,663	\$ 19	\$ 10,860	\$ 15,957	\$ 13	\$ 272,650
Receivables	9,238	5,801	-	-	41,753	-	-	56,792
Due from other funds	62,975	-	-	-	1,360	64,276	-	128,611
TOTAL ASSETS	\$ 284,351	\$ 5,801	\$ 33,663	\$ 19	\$ 53,973	\$ 80,233	\$ 13	\$ 458,053
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and other payables	\$ 13,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,827
Due to other funds	8,433	17,250	21,946	-	80,544	-	438	128,611
Total liabilities	22,260	17,250	21,946	-	80,544	-	438	142,438
Fund balances - unreserved - undesignated	262,091	(11,449)	11,717	19	(26,571)	80,233	(425)	315,615
TOTAL LIABILITIES AND FUND BALANCES	\$ 284,351	\$ 5,801	\$ 33,663	\$ 19	\$ 53,973	\$ 80,233	\$ 13	\$ 458,053

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

	REGULAR	CSBG	ENERGY	FEMA	TRANSPORTATION	FARES	RECREATION	TOTAL
Revenues:								
Intergovernmental revenues:								
Federal funds	\$ -	\$ 87,918	\$ 238,345	\$ 12,600	\$ 250,532	\$ -	\$ -	\$ 589,395
Fees, charges, and commissions	63,945	-	-	-	1,630	12,812	-	78,387
Use of money and property	7,446	-	-	-	13	21	-	7,480
Other revenues	(445)	-	-	-	-	-	761	316
Total revenues	<u>70,946</u>	<u>87,918</u>	<u>238,345</u>	<u>12,600</u>	<u>252,175</u>	<u>12,833</u>	<u>761</u>	<u>675,578</u>
Expenditures:								
Current - health and welfare:								
Personal services	48,292	62,061	6,312	-	182,543	-	-	299,208
Operating services	7,702	27,176	220,390	12,504	21,682	-	63	289,517
Materials and supplies	6,085	4,098	1,774	77	23,160	-	1,042	36,236
Travel and other charges	140	2,047	2,686	-	1,678	-	50	6,601
Capital outlay	4,313	3,985	-	-	36,594	9,148	-	54,040
Total expenditures	<u>66,532</u>	<u>99,367</u>	<u>231,162</u>	<u>12,581</u>	<u>265,657</u>	<u>9,148</u>	<u>1,155</u>	<u>685,602</u>
Excess (deficiency) of revenues over expenditures	<u>4,414</u>	<u>(11,449)</u>	<u>7,183</u>	<u>19</u>	<u>(13,482)</u>	<u>3,685</u>	<u>(394)</u>	<u>(10,024)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	1,800	-	-	1,800
Net change in fund balances	<u>4,414</u>	<u>(11,449)</u>	<u>7,183</u>	<u>19</u>	<u>(11,682)</u>	<u>3,685</u>	<u>(394)</u>	<u>(8,224)</u>
Fund balances (deficits) at beginning of year	<u>257,677</u>	<u>-</u>	<u>4,534</u>	<u>-</u>	<u>(14,889)</u>	<u>76,548</u>	<u>(31)</u>	<u>323,839</u>
Fund balances (deficits) at end of year	<u>\$ 262,091</u>	<u>\$ (11,449)</u>	<u>\$ 11,717</u>	<u>\$ 19</u>	<u>\$ (26,571)</u>	<u>\$ 80,233</u>	<u>\$ (425)</u>	<u>\$ 315,615</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2009**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute-33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

	<u>District</u>	<u>Compensation</u>
Brian Bays	One	\$ 7,200
Mark Furlow	Two	7,200
Robert McDaniel	Three	7,200
Joe Sturges	Four	7,200
W. Lavelle Penix	Five	7,200
Scott Davidson, President	Six	8,400
Roy Lewis	Seven	7,200
Roy Mardis	Eight	7,200
Jerry Adkins	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		<u>\$ 73,200</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct - Section 8 Housing Choice Vouchers	14 871	LA-246	\$ 331,912
Total United States Department of Housing and Urban Development			<u>331,912</u>
UNITED STATES DEPARTMENT OF INTERIOR			
Passed through the Louisiana Department of the Treasury - In Lieu of Taxes	15.000	N/A	<u>58,081</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Department of Transportation and Development:			
Public Transportation for Non-Urbanized Areas	20.509	741-14-0113	<u>155,902</u>
Total United States Department of Transportation			<u>155,902</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Louisiana Department of Social Services - Office of Family Support - Project Independence	93.558	623145	40,116
Passed through Louisiana Housing Finance Agency - Low Income Home Energy Assistance Program	93 568	G0301LALIEA	238,345
Passed through Louisiana Department of Labor - Community Services Block Grant	93.569	2008P004 2009P004	57,661 30,257
Passed through Louisiana Department of Social Services - Title XDX	93.778	4501356	<u>54,514</u>
Total United States Department of Health and Human Services			<u>420,893</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness - Emergency Management Performance Grant	97.042	N/A	39,990
State Homeland Security Grant Program	97.067	2006-GE-T6-0069 2007-GE-T7-0019	52,730 20,500
Hazard Mitigation Grant	97 039	EMA-1603-DR-LA-0079 N/A	183,176 38,600
Total United States Department of Homeland Security			<u>334,996</u>
Total Federal Expenditures			<u>\$ 1,301,784</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Claiborne Parish Police Jury as defined in Note 1 to the financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the basic financial statements.

Other Reports



Hulsey, Harwood & Sheridan, LLC

Certified Public Accountants

Report On Internal Control over Financial Reporting and On Compliance and Other Matters Based On an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards*

Claiborne Parish Police Jury
Homer, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury, as of and for the year ended December 31, 2009, which collectively comprise Claiborne Parish Police Jury's primary government and have issued our report thereon dated June 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Claiborne Parish Police Jury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Claiborne Parish Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Claiborne Parish Police Jury's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

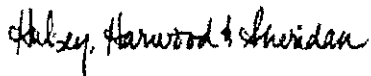
Claiborne Parish Police Jury
Homer, Louisiana
Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance, etc.
December 31, 2009

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Claiborne Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the members of Claiborne Parish Police Jury, management, pass-through entities and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

HULSEY, HARWOOD & SHERIDAN, LLC



June 29, 2010



Hulsey, Harwood & Sheridan, LLC

Certified Public Accountants

Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with *OMB Circular A-133*

Claiborne Parish Police Jury
Homer, Louisiana

Compliance

We have audited the compliance of Claiborne Parish Police Jury, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Claiborne Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Claiborne Parish Police Jury's management. Our responsibility is to express an opinion on Claiborne Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Claiborne Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Claiborne Parish Police Jury's compliance with those requirements.

In our opinion, Claiborne Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control over Compliance

The management of Claiborne Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Claiborne Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Claiborne Parish Police Jury's internal control over compliance.

Claiborne Parish Police Jury
Homer, Louisiana
Independent Auditors' Report on Compliance
in Accordance with OMB Circular A-133
December 31, 2009

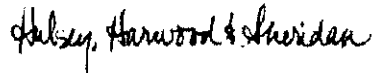
A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the members of the Claiborne Parish Police Jury, management, federal awarding agencies, pass-through entities and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

HULSEY, HARWOOD & SHERIDAN, LLC



June 29, 2010

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Claiborne Parish Police Jury. Due to the omission of the financial statements of the component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units. The component units issue separate audited financial statements.
2. No significant deficiencies are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Claiborne Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were tested as major programs:
 - a. United States Department of Housing and Urban Development - Lower Income Housing Assistance – Housing Choice Vouchers Program (CFDA 14.871)
 - b. United States Department of Homeland Security – Passed through Governor's Office of Homeland Security and Emergency Preparedness – State Homeland Security Grant Program (CFDA 97.067)
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Claiborne Parish Police Jury was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No reportable findings resulted from the audit of the financial statements.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

No reportable findings resulted from the audit of major federal award programs.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

I. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings were reported.

**II. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

No findings were reported.